

**Political Organization  
Notice of Section 527 Status**

OMB No. 1545-1693

**Part I General Information**

1 Name of organization <i>FRIENDS OF ANDY LEVIN</i>		Employer identification number <i>91-2069596</i>
2 Mailing address (P.O. Box or number, street, and room or suite number) <i>1646 WAIANAE AVE</i>		
City or town, state, and ZIP code <i>HILLO, HAWAII 96720</i>		
3 E-mail address of organization		
4a Name of custodian of records <i>ANDREW LEVIN</i>	4b Custodian's address <i>1646 WAIANAE AVE</i> <i>HILLO, HI 96720</i>	
5a Name of contact person <i>PAULA HERTICH</i>	5b Contact person's address <i>Box 211</i> <i>HILLO, HI 96720</i>	
6 Business address of organization (if different from mailing address shown above). Number, street, and room or suite number		
City or town, state, and ZIP code		

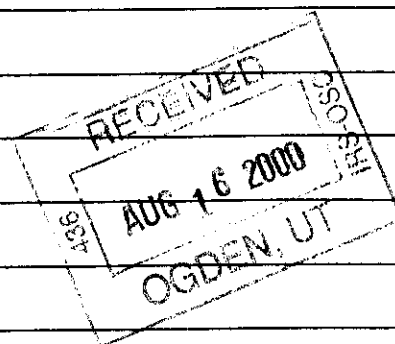
**Part II Purpose**

7 Describe the purpose of the organization

*CAMPAIGN COMMITTEE FOR ANDY LEVIN, STATE SENATOR*

**Part III List of All Related Entities (see instructions)**

8a Name of related entity	8b Relationship	8c Address





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July 14, 2000

## MEMORANDUM FOR STATE PARTY CHAIRS AND EXECUTIVE DIRECTORS

FROM: Joe Sandler & Neil Reiff  
SUBJECT: New Law Requiring Disclosure by Section 527 Organizations

A new law has been enacted requiring certain disclosures by organizations that are political organizations for federal tax purposes, that is, organizations exempt from tax under section 527 of the Internal Revenue Code.

By definition, all state and local party committees are section 527 organizations.

Under the new law, all state and local party committees are section 527 organizations.

Under the new law, all state parties committees must file an initial notice of section 527 status with the IRS by July 31, 2000. Each local party committee must also file this notice, by the same date, if its non-federal accounts expect to raise more than \$25,000 in calendar year 2000.

This notice must be filed on IRS Form 8871. A copy of the form and instructions are attached.

The new law also imposes certain ongoing disclosure requirements for section 527 organizations. However, these new disclosure requirements do not apply to state or local party committees. Therefore, the only thing state and local parties have to do to comply with the new law this year is to file the form 8871.

Local parties which expect to have annual receipts for 2000 of less than \$25,000 do not have to do anything.

(An annual information return will also be due in 2002 covering the year 2001, but you do not have to worry about that this year).

Instructions for this form are attached. Our specific advice as to how state and local parties should fill out the form is as follows:

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July 19, 2000

## MEMORANDUM FOR STATE PARTY CHAIRS AND EXECUTIVE DIRECTORS

FROM: Joe Sandler & Neil Reiff

SUBJECT: 527 Disclosure for State and Local Candidates

This memorandum is a follow-up to our memorandum of July 14<sup>th</sup>, in which we informed you about new registration and reporting requirements under section 527 of the Internal Revenue Code.

As we informed you last week, the new law requires state and certain local party committees to register with the IRS no later than July 31, 2000.

The registration portion of this law also applies to state and local candidates who expect to raise in excess of \$25,000 in a calendar year (Form 8871). However, like party committees, state and local candidates are exempt from the periodic reporting requirements. State and local candidates will be required to file an annual informational return beginning in 2002.

We would like to request that the state party distribute this memo and information to those state and local candidates who would qualify for registration under the IRS law.

Please note that the Form 8871 must be filed both by mailing the signed, completed form to IRS Center, Ogden UT 84201 and by filing the form on the web at [www.irs.gov/bus\\_info/eo/pol-file.html](http://www.irs.gov/bus_info/eo/pol-file.html).

Forms 8871 may be obtained on the IRS website in the Forms and Publications section of the IRS website at [www.irs.gov](http://www.irs.gov).

If you have any questions or need further information, please contact us.

- (1) Lines 1 through 6 are just basic name and address, etc.
- (2) Line 7—Purpose—put "state committee of Democratic Party" or "local committee of Democratic Party" as applicable
- (3) Line 8a—Put "None" unless the State Party controls a separate state PAC in which case please contact us for advice.
- (4) Line 9a—List official officers of the state or local party committee and staff, if any, who earn over \$50,000 a year for calendar year 2000.

Please note that Form 8871 must be filed both by mailing the signed, completed form to IRS Center, Ogden UT 84261 and by filling out the form on the web at [www.irs.gov/bus\\_info/eo/pol-file.html](http://www.irs.gov/bus_info/eo/pol-file.html).

Please make sure to distribute this memo and information to your local party committees.

If you have any questions or need further information, please contact us.